



STATE OF WASHINGTON

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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December 15, 2000

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FCC MAIL ROOM

Magalie R. Salas, Secretary  
Federal Communications Commission  
1919 M Street NW. Room 222  
Washington D.C. 20554

RE: CC Docket No. 00-199 – Initial Comments of the WUTC in the Matter of 2000  
Biennial Review – Comprehensive Review of the Accounting Requirements and  
ARMIS Report Requirements for Incumbent Local Exchange Carriers: Phase 2 .

Dear Ms. Salas:

Pursuant to Sections 1.49, 1.415, and 1.419 of the Federal Communications  
Commission's (FCC) Rules of Practice and Procedures, the Washington Utilities and  
Transportation Commission (Washington UTC) respectfully submits these comments on  
the FCC's Notice of Proposed Rulemaking adopted October 12, 2000, and released  
October 18, 2000.

In 1999, the FCC initiated a two-phased comprehensive review of its accounting rules  
and the related reporting requirements for incumbent local exchange carriers (ILECs). In  
this NPRM, the FCC is seeking comment regarding its proposals to further streamline  
accounting and reporting requirements for ILECs in the near term (Phase 2) and the long  
term (Phase 3).

Generally, the Washington UTC applauds the efforts of the FCC to streamline and make  
more efficient the accounting and reporting requirements for these companies. However,  
we are concerned that streamlining not occur at the expense of necessary recordkeeping  
for both state and federal purposes.

The Washington UTC has reviewed Docket No. 00-199 and the reply comments of the  
NARUC, and agrees and endorses the comments of the NARUC on this matter.

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Ms. Magalie R. Salas, Secretary

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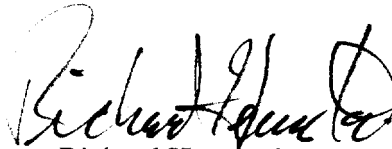
December 15, 2000

So long as there are universal service funds, revenue sharing plans, regulated services, and carriers of last resort, there must be consistent accounting and reporting requirements for all carriers. CFR Part 32, Uniform System of Accounts (USOA), and ARMIS encourage each jurisdiction to prescribe a single accounting system instead of 52 systems. The Washington UTC requires the use of CFR Parts 32, 36, 64, and 69.

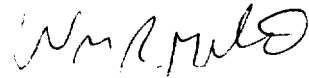
Sincerely,



Marilyn Showalter  
Chairwoman



Richard Hemstad  
Commissioner



William R. Gillis  
Commissioner